



Department of  
Taxation and Finance

OFFICE OF COUNSEL

December 3, 2018

U.S. BANKRUPTCY COURT  
FILED  
TRENTON, NJ

2018 DEC -6 P 1:20

JEANNE L. NAUGHTON

BY: *[Signature]*  
DEPUTY CLERK

Jorge F. Coombs, Esq.  
Youngblood, Franklin, Sampoli, & Coombs, P.A.  
1201 New Road, Suite 230  
Linwood, NJ 08221

Re: Peter & Edna Bell, 18-23437  
Motion to Reduce Claim of New York State (Claim No. 3)

Dear Mr. Coombs:

The New York State Department of Taxation and Finance ("the Department") is in receipt of the Debtors' Motion to Reduce the Claim of New York State. The Department will not oppose the relief requested, i.e. the reduction of the Department's Pre-Petition General Unsecured Claim to an allowed amount of \$3,552.77.

Very truly yours,

AMANDA HILLER  
Deputy Commissioner and Counsel

By:

*[Signature of Robert L. Cook]*

Robert L. Cook  
District Tax Attorney

cc: Clerk, U.S. Bankruptcy Court  
Albert Russo, Esq., Trustee